

Message Text

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22

ACTION EB-07

INFO OCT-01 AF-08 ISO-00 CIAE-00 COME-00 DODE-00 DOTE-00

FMC-02 INR-07 NSAE-00 SAL-01 CG-00 DLOS-04 OES-06

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P R 130750Z MAY 76

FM AMEMBASSY DAR ES SALAAM

TO SECSTATE WASHDC PRIORITY 1601

INFO AMEMBASSY NAIROBI

AMEMBASSY LUSAKA

UNCLAS DAR ES SALAAM 1785

E.O. 11652: N/A

TAG: EWWT, TZ

SUBJ: SHIPPING TAX

REF: STATE 098686 (NOTAL); 116540 (NOTAL)

1. CLARIFICATION ON ASSESSMENT OF INCOME TAX ON NATIONAL
AND FOREIGN SHIPPING LINES FOLLOWS:

(A) FOREIGN LINES CHARGED 3.46 (THREE POINT FORTY-SIX) PER
CENT DIRECT TAXATION ON TOTAL GROSS RECEIPTS, LESS REBATES.
(UNDERSTAND KENYA INTRODUCED THIS TAX AT 3.6 (THREE POINT SIX)
PER CENT TWO YEARS EARLIER).

(B) NATIONAL LINES SUBJECT TO OTHER PROVISIONS OF 1973
INCOME TAX ACT, WHICH ARE NOT APPLICABLE TO FOREIGN LINES.
TAX IS CHARGED AT COMPANY RATE OF FORTYFIVE PER CENT ON NET
ASSESSABLE PROFIT OF NATIONAL LINES.

(C) ALTHOUGH TAX BUREN OF NATIONAL LINES NOT POSSIBLE TO COMPARE
WITH FIXED RATE APPLICABLE TO FOREIGN LINES, SOURCE IN NATIONAL
SHIPPING COMPANY INDICATED IT WOULD BE ABOUT THE SAME IN TERMS
OF FINAL INCIDENCE OF TAX ON FREIGHT AND PASSAGES. HOWEVER,
ASSESSABLE PROFIT OF NATIONAL LINES IS SUBJECT TO VARIATIONS
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IN VIEW OF THEIR OVERAL OPERATIONS.

(D) NATIONALLY-OWNED SHIPPING BUSINESS IS MINIMAL AND ALMOST
ALL UNDER STATE CONTROL. GOVERNMENT-OWNED SHIPPING COMPANY
ACTS AS AGENTS FOR ALL FOREIGN LINES.
SPAIN

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